

**EXHIBIT
No. 8**



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Our File Number: 23897-00071

January 12, 2006

Via Facsimile and Regular Mail

Sean Bellew, Esq.
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Wilmington, DE 19801-1147

*Re: J-Squared v. Motorola Technologies, Inc. v. Motorola, Inc., C.A. No. 04-960-SLR:
Work Product Spreadsheets on Privilege Log.*

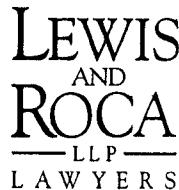
Dear Sean:

I understand that at recent depositions you have inquired about certain spreadsheets detailing information about performance data and suggested that these spreadsheets are not listed on Motorola's privilege logs. Randy asked that I get back to you to clarify the status of these spreadsheets.

Motorola has indeed withheld several spreadsheets. As we have stated, however, these spreadsheets were prepared at the request of Motorola's legal counsel in anticipation of potential litigation and much of the analysis reflected in the spreadsheets incorporates the advice of Motorola's legal counsel. Accordingly, the spreadsheets contain more than mere data and thus fall squarely within the protection of the work product doctrine and in some cases are privileged as well.

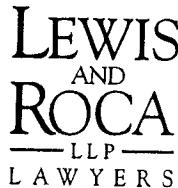
Motorola has identified these spreadsheets in its privilege logs. The following list, while not exhaustive, provides examples:

- MOT 865-878 and e-mail to which it is attached, MOT 864, located on page 10 of Motorola's Privilege Log dated 07/06/05;
- MOT 880-893 and e-mail to which it is attached, MOT 879, located on page 10-11 of Motorola's Privilege Log dated 07/06/05;
- MOT 909-922 and e-mail to which it is attached, MOT 908, located on page 12 of Motorola's Privilege Log dated 07/06/05;
- MOT 938-956 and e-mail to which it is attached, MOT 934-937, located on page 13 of Motorola's Privilege Log dated 07/06/05;



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- MOT 966-983 and e-mail to which it is attached, MOT 961-965, located on page 14 of Motorola's Privilege Log dated 07/06/05;
- MOT 1358-1379 and e-mail to which it is attached, MOT 1357, located on page 24 of Motorola's Supplemental Privilege Log dated 07/06/05;
- MOT 1430-1447 and e-mail to which it is attached, MOT 1429, located on page 27 of Motorola's Supplemental Privilege Log dated 07/06/05;
- MCG 796-996 and e-mail to which it is attached, MCG 794-795, located on page 5 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MCG 1926-2125 and e-mail to which it is attached, MCG 1295, located on page 12 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MCG 2458-2653 and e-mail to which it is attached, MCG 2456-2457, located on page 19 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MCG 2772-2971 and e-mail to which it is attached, MCG 2760-2771, located on page 24 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MCG 3195-3386 and e-mail to which it is attached, MCG 3189-3194, located on page 26 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MCG 3612-3821 and e-mail to which it is attached, MCG 3611, located on page 33 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MOT 2676-2871 and e-mail to which it is attached, MOT 2674-2675, located on page 45-46 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MOT 2915-3114 and e-mail to which it is attached, MOT 2913-2914, located on page 47 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MOT 3144-3343 and e-mail to which it is attached, MOT 3143, located on page 48 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MOT 3388-3579 and e-mail to which it is attached, MOT 3382-3387, located on page 49 of Motorola's Supplemental Privilege Log dated 11/21/05;
- MOTJ 1244-1253 and e-mail to which it is attached, MOTJ 1243, located on page 66 of Motorola's Supplemental Privilege Log dated 11/21/05;



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- MOTJ 1609-1616 and e-mail to which it is attached, MOTJ 1608, located on page 103 of Motorola's Supplemental Privilege Log dated 11/21/05; and
- MOTJ 1815-2014 and e-mail to which it is attached, MOTJ 1808-1814, located on page 2 of Motorola's Supplemental Privilege Log dated 11/23/05.

Please note that most of the data utilized in these spreadsheets has been produced. Also, in identifying these documents for you, I noticed that there is a typo on page 107 of Motorola's Supplemental Privilege log dated 11/21/05. The spreadsheet noted as MOTJ 1659 should read MOTJ 1652-1661. This spreadsheet is attached to the e-mail noted on page 106, MOTJ 1650-1651.

On the topic of privilege logs, Motorola has yet to receive one from J-Squared. Accordingly, I reiterate my January 6 request that we receive one as soon as possible. Furthermore, we need a productive response to our letter dated December 22, 2005 regarding J-Squared's inadequate answers to Motorola's interrogatories. Please provide the requested supplemental information at the very latest, two weeks prior to the scheduled depositions of Claude Langlois, Jeff Gibson, Steve Blomme, and Mike Nykoluk.

We also are awaiting a formal response to our letter dated December 16, 2005 about J-Squared's responses to Motorola's Requests for Production. Please include an explanation regarding to which Requests your recent production on December 30th to Motorola's local counsel of 139 pages is responsive.

Thank you.

Sincerely,

A handwritten signature in black ink that reads "Emily S. Gates". The signature is fluid and cursive, with "Emily" and "S." appearing above "Gates".

ESC/ESC

cc: Randy Papetti
Cory Talbot